



February 11, 2011

Ms. Marlene H. Dortch
Federal Communications Commission
Office of the Secretary
445 12th Street S.W.
Washington, DC 20554

Ref: Andina Corporation
FRN: 0013479878
FCC Prepaid Calling Card Quarterly Report
For the quarter ending September 30 2010
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the prepaid calling card Quarterly Officer Certification Report for the quarter ending December 31, 2010. Filed on behalf of Andina Corporation. No checks is enclosed as there are no remittance fees due.

Should have any questions regarding this filing, please do not hersitate to contact us.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mauricio", written over a horizontal line.

Mauricio Camargo
CEO